IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No.: 09/842,466 Confirmation No.: 8005

Applicant(s): Kokubo et al. Filed: April 26, 2001 Art Unit: 1615

Examiner: Sheikh, Humera N.

Title: SOLID PREPARATION COATED WITH A FILM COATING LAYER AND

FILM COATING AGENT

Docket No.: 035576/233803

Customer No.: 00826

Mail Stop Amendment Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

REPLY

Sir:

In response to the Office Action dated September 10, 2007, please consider the following remarks beginning on page 2 of this paper.